

GOVERNMENT OF ANDHRA PRADESH  
ABSTRACT

P.S. – T & A Dept. – Kadapa Dist. – Allegation of payment of Final payment of DCRG amount without deducting of Anticipatory Gratuity to Sri S. Abdul Gaffar, Junior Auditor – Disciplinary action initiated against Sri M.V. Ramana, the then Sr. Accountant, presently S.T.O., Dist. Treasury, Kadapa – Punishment of withholding of 3 annual grade increments with cumulative effect awarded – Appeal petition – Allowed – Punishment modified to that of withholding of one annual grade increment without cumulative effect – Orders- Issued.

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FINANCE (Admn.III) DEPARTMENT

G.O. Rt. No.3110

Dt. 21-7-2008

Read the following:

1. Proceedings No. KII(5)/16715/2006, dt. 19-12-2007 of the D.T.A., A.P., Hyderabad.
2. Appeal petition of Sri M.V. Ramana, S.T.O., Dist. Treasury, Kadapa dt. 3-3-2008.
3. Lr. No. KII(5)/16715/2006, dt.19-4-2008 from the D.T.A., A.P., Hyd.

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**ORDER:**

On a complaint from a pensioner and also on the news item published in the Vaartha daily newspaper, Kadapa on 24-8-2006 regarding irregular payment of pension on 2-8-2004 without deducting anticipatory gratuity from the D.C.R.G. to a pensioner disciplinary action was initiated against Sri M.V. Ramana, the then Sr. Accountant, Headquarters Sub-Treasury, Kadapa and the following charge is framed against him.

Charge: “ That the said Sri M.V.Ramana the then Senior Accountant, at Head quarters Sub Treasury, Kadapa and presently Sub Treasury Officer, District Treasury, Chittoor, he has processed the pension payment claim of Sri S.Abdul Gaffar, Retired Junior Auditor, O/o the Assistant Audit Officer, State Audit, Zilla Parishad, Kadapa, holder of PPO.No.14-SGC-011125 irregularly without deducting of Anticipatory Gratuity amounting to Rs.1,04,280/- without taking into consideration from the final payment of DCRG amount of Rs.1,17,315/- the certificate issued by the department to recover the said amount and there by caused loss to the Government Exchequer.

Thus, he has exhibited lack of integrity, devotion to duty and thereby exhibited conduct unbecoming of a Government Servant and contravened rule of 3 of A.P. Civil Services (conduct) Rules, 1964.

2. In his written statement he admitted the charge and stated that due to over load of all items of work and the work as Double Lock Officer. When the pensioner Sri Abdul Gaffar insisted on payment of pension and gratuity on the same day, this mistake occurred only by over site due to heavy rush of work but not intentional. However after detecting excess paid amount of Rs.1,04,280/- has been recovered from the pensioner and the entire amount remitted to the Government account vide Challan dt. 26-7-2006 and there was no loss to the government and requested to drop the charge. As the Charged Officer has admitted the charge, no further enquiry has been ordered.

3. After following due procedure, the DTA was awarded the punishment of withholding of 3 annual grade increments with cumulative effect to the charged officer. This punishment will have effect on pension and other retirement benefits also vide the DTA proceedings 1<sup>st</sup> cited.

4.. Aggrieved by the said punishment Sri M.V.Ramana, Sub Treasury Officer, District Treasury, Kadapa has submitted an appeal petition through reference 2<sup>nd</sup> cited wherein he has stated that. in pressure of work, as well as due to the insistence of the pensioner for payment of the DCRG on the same day, by the mistake, the certificate issued by the Asst. Audit Officer State Audit department as a certificate of “non payment of Anticipatory Gratuity” to the pensioner, he processed the Gratuity payment order for payment. He has acted in good faith, and with a service motive only. The Sub Treasury

Officer, to whom all the papers were put up for his final approval has also not pointed out any irregularity or shortcoming in the pay order appended by him on the DCRG authorization. The anticipatory gratuity paid to the pensioner was entirely recovered and got credited to the Government account in challan No.20508 dt.26-7-2006. He is overburdened with the above work. During the end of first week of the monthly accounts have to be prepared and rendered to the District Treasury Officer, Kadapa in this busy days Sri S. Abdul Gaffar has come to the Sub Treasury, Kadapa and pressurized for his first payment of pensionary benefits. In these circumstances the omission was occurred. During verification of earlier pension payment keeping in view the proposed A.G.'s inspection, he noticed that in respect of Sri S.Abdul Gaffar, DCRG was paid without deducting the anticipatory gratuity of Rs.1,04,280/- which happened in the 1<sup>st</sup> week of July 2006. Immediately he took pains to persuaded the pensioner in person, requested him and the entire amount of Rs.1,04,280/- was got remitted to the Government account on 26-7-2006 vide challan No.20508.

5. The D.T.A., Hyderabad in the reference 3<sup>rd</sup> cited has stated that appellant has processed the pension papers of the above pensioner irregularly and paid the final payment of DCRG amount of Rs.1,17,315/- without deducting the anticipatory Gratuity of Rs.1,04,280/- even though the certificate issued by the department i.e., the Assistant Audit Officer, State Audit (ZP), Kadapa where in it is clearly mentioned to recover the Anticipatory Gratuity from the DCRG. The circumstances explained by the appellant do not permit him to ignore the prudence and caution. It is primary responsibility of the Senior Accountant to verify the certificates clearly before processing for payment. His contention of so called rush of work do not shirk his responsibility. It is also to state that, the punishment awarded to the Appellant is based on the lapses committed in his official duties and not on the quantum of amount involved. Further the DTA has to informed that no new grounds are found in the appeal petition for consideration and requested the Government to issue necessary orders in the matter.

6. After careful examination of the material, i.e., Charge Memo., Written Statement of defence, remarks of the D.T.A., it is observed that there is no misappropriation and loss caused to the Government and also procedural lapse except by mistake due to rush of work, the Charged Officer could not identify the deduction of the anticipatory gratuity from the final payment. The excess payment drawn was also remitted to Government account prior to the institution of the proceedings and the appellant himself detected the excess payment and he made efforts for recovery of the same from the pensioner. Hence it is decided to modify the punishment of withholding of (3) three annual grade increments with cumulative effect having effect on his pension and other retirement benefits to that of stoppage of one annual grade increment without cumulative effect

7. Accordingly, Government hereby order that the punishment of withholding of (3) three annual grade increments with cumulative effect having effect on his pension and other retirement benefits awarded by the D.T.A., Hyderabad vide reference 1<sup>st</sup> cited, be modified to that stoppage of one annual grade increment without cumulative effect.

8. The Director of Treasuries & Accounts, Hyderabad is requested to take further action in the matter accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

VASUDHA MISHRA  
SECRETARY TO GOVERNMENT (FP)

To  
Sri M.V. Ramana,  
Sub-Treasury Officer,  
Dist. Treasury, Kadapa.  
(through the DTA, Hyd.)  
Copy to: The D.T.A., A.P., Hyd.

// Forwarded :: By Order //

SECTION OFFICER